

Gouvernement du Québec

O.C. 609-2025, 7 May 2025

Regulation to amend the Regulation respecting the maximum taxable value of the land of any agricultural operation referred to in section 231.3.1 of the Act respecting municipal taxation

WHEREAS, under the first paragraph of section 231.3.1 of the Act respecting municipal taxation (chapter F-2.1), for the purpose of computing any municipal property tax imposed on the whole territory of a municipality, the Government may, on the recommendation of the Minister of Agriculture, Fisheries and Food, determine by regulation, for the duration of a property assessment roll, the terms for establishing the maximum taxable value of the land of any agricultural operation that is registered in accordance with section 36.0.1 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (chapter M-14) and that is included in an agricultural zone established under the Act respecting the preservation of agricultural land and agricultural activities (chapter P-41.1);

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), a draft Regulation to amend the Regulation respecting the maximum taxable value of the land of any agricultural operation referred to in section 231.3.1 of the Act respecting municipal taxation was published in Part 2 of the *Gazette officielle du Québec* of 12 March 2025 with a notice that it could be made by the Government on the expiry of 45 days following that publication;

WHEREAS it is expedient to make the Regulation without amendment;

IT IS ORDERED, therefore, on the recommendation of the Minister of Agriculture, Fisheries and Food:

THAT the Regulation to amend the Regulation respecting the maximum taxable value of the land of any agricultural operation referred to in section 231.3.1 of the Act respecting municipal taxation, attached to this Order in Council, be made.

DAVID BAHAN
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting the maximum taxable value of the land of any agricultural operation referred to in section 231.3.1 of the Act respecting municipal taxation

Act respecting municipal taxation
(chapter F-2.1, s. 231.3.1, 1st par.).

1. The Regulation respecting the maximum taxable value of the land of any agricultural operation referred to in section 231.3.1 of the Act respecting municipal taxation (chapter F-2.1, r. 14.1) is amended in the first paragraph of section 2

(1) by replacing “Every 3 years” by “Each year”;

(2) by inserting “come into force the following year and” after “which rolls”;

(3) by striking out “and come into force within 3 years following the year of computation”.

2. Section 4 is amended

(1) in the first paragraph

(a) by replacing “A basic list of” by “Every 3 years, a basic list of”;

(b) by inserting “, for the assessment rolls that come into force within 3 years following the establishment of the list” at the end;

(2) by replacing “the year concerned by the 3-year computation” in the second paragraph by “the year in which the basic list was established”.

3. Section 10 is amended by replacing “the 3-year computation” by “the basic list”.

4. Section 11 is amended by inserting “of the maximum taxable value” after “computation” in the first paragraph.

5. Section 13 is amended

(1) by replacing “that of the 3-year computation” in the first paragraph by “that in which the basic list was established”;

(2) in the French text by inserting “la” after “arrondi à” in the fourth paragraph.

6. The basic list established in 2024 remains applicable for the property assessment rolls that come into force in 2026 and 2027 and that will undergo the equilibration provided for in section 46.1 of the Act respecting municipal taxation (chapter F-2.1).

7. Despite the second paragraph of section 2 of the Regulation respecting the maximum taxable value of the land of any agricultural operation referred to in section 231.3.1 of the Act respecting municipal taxation (chapter F-2.1, r. 14.1), the notice indicating the maximum taxable value applicable for the assessment rolls that come into force on 1 January 2026 must be published not later than 15 June 2025.

8. This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

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